

## MALAYA - STRAITS SETTLEMENTS

## Singapore

December 1938

Underpaid overweight letter (Christmas card?) from Singapore, Straits Settlements, Malaya to Essex, England been partly paid by a copy of the 8 cents of 1938 postmarked 22 December 1938. The letter is marked "1oz" and "2/30" as double rate which was 16 cents leaving a deficit of 8 cents.

Also on the obverse is a Singapore "T" (Tax) mark in a circle in which has additionally been written "34" indicating double the deficiency in gold centimes. There is a London "3d / I.S. / A." postage due mark but no other British arrival mark or confirmation that the postage due was collected.

On the basis that the deficiency was 8 cents, double this was 16 cents. 16 divided by 8 (the Malayan surface rate) was 2 and this multiplied by the 1½d British surface rate gives 3d. 34 gold centimes could otherwise be converted at 1d=10 centimes rounded up to 3½d. This usual conversion factor (up to 1943) was dropped in favour of the former calculation basis.

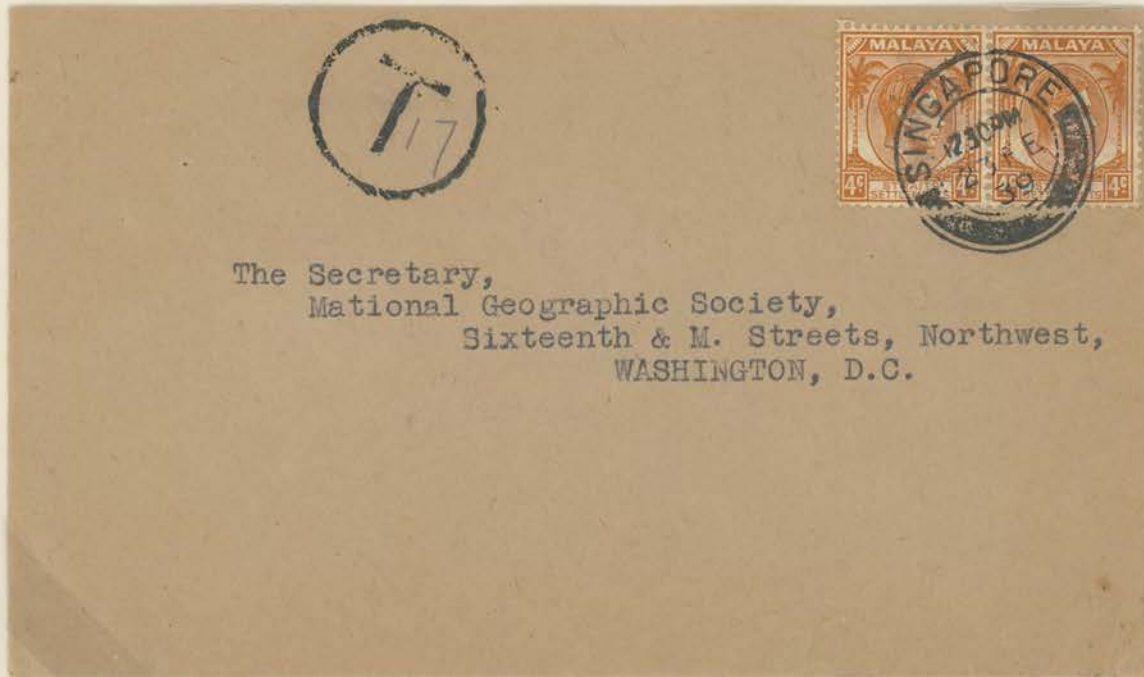


## MALAYA - STRAITS SETTLEMENTS

Singapore

February 1939

Underpaid letter from Singapore, Straits Settlements, Malaya to Washington, USA partly paid by 2 copies of the 4 cents of 1938 postmarked 23 February 1939. The rate was 12 cents, the deficiency 4 cents. There is also a Singapore "T" (Taxe) mark in a circle in which has additionally been written "17" indicating double the deficiency in gold centimes. There is no indication that postage due was charged in the US.



## MALAYA - STRAITS SETTLEMENTS

Singapore

February/March 1939

Underpaid letter from Singapore, Straits Settlements, Malaya to Bexley, Kent, England. Postage has been partly paid by a copy of the 5 cents of 1938 on the reverse postmarked 24 February 1939. The rate was 8 cents and the deficiency 3 cents.

On the obverse is a Singapore "T" (Taxe) mark in a circle in which has been written "**13 ctms**" indicating double the deficiency in gold centimes. There is a London "1d/ I.S./ E." postage due mark. The arrival mark of Bexley of 6 March 1939 is on a copy of the British 1d postage due stamp of 1938.

On the basis that the deficiency was 3 cents, double this was 6 cents. 6 divided by 8 (the Malayan surface rate) was  $\frac{3}{4}$  and this multiplied by the  $1\frac{1}{2}$ d British surface rate gives 1.125d or 1d when rounded. 13 gold centimes could otherwise be converted at 1d=10 centimes rounded down to 1d also. This usual conversion factor (up to 1943) was dropped in favour of the former calculation basis.





## MALAYA - STRAITS SETTLEMENTS

Singapore

June 1939

Underpaid printed commercial airmail letter from Singapore, Straits Settlements, Malaya to New York, USA partly paid by a U25 meter mark for 35 cents dated 27 June 1939. The rate was 45 cents and the deficiency was 10 cents.

There is a "T" (taxe) mark in a circle together with a manuscript mark of "**42 ctms**" indicating double the deficiency in gold centimes. There is no arrival mark but there are copies of New York pre-cancelled 3 cents and 5 cents postage due stamps of the US of 1931.



## MALAYA - STRAITS SETTLEMENTS

Singapore

February 1940

Front only of an overweight and improperly paid airmail letter from Singapore, Straits Settlements, Malaya to Leeds England. It is partly paid by copies of the 6 cents and one dollar of Perak of 1936/37 which were valid in Singapore as they were inscribed "Malaya" and were postmarked 19 February 1940 but the use of the 4 cents of Kedah (which would have made up a total of \$1.10) was invalid as the stamp was not inscribed "Malaya". The rate was \$1.10 and the deficiency 4 cents.

The Kedah stamp has been marked as invalid and not postmarked. There are two Singapore "T" (Taxe) marks in a circle and a hexagon in the former there is a manuscript "**17 ctms**" indicating double the deficiency in gold centimes. The item has a **green** circular "**Passed by/ R.A.F. / Censor/ No 78**" but there is no sign that postage due was charged in England.



## MALAYA - STRAITS SETTLEMENTS

Singapore

November 1940/ January 1941

Letter from Singapore, Straits Settlements, Malaya to New Jersey, USA with postage paid by a copy of the 12 cents of 1938 machine postmarked "Save Victory War Savings" 21 November 1940. The letter has a triangular "Passed for/ Transmission/ 10" censor mark of Singapore.

There is a "Foreign Letter Package/ Collect 10 cents/ for Customs Clearance/ Postage-Due Stamps to/ be Affixed & Cancelled/ Seattle, Wash." transit mark. Then there is a further undated "U.S. Customs/ Free of Duty/ W.J.R./ Port of New York" transit mark in an oval. The arrival mark of Whitesville, New Jersey of 25 January 1941 is on a copy of the 10 cents ordinary postage stamp of 1938.





# MALAYA - STRAITS SETTLEMENTS

Singapore

March 1941

Underpaid letter from Singapore, Straits Settlements, Malaya to the Netherlands East Indies partly paid by a copy of the 12 cents of 1938 machine (Don't write...) postmarked 4 March 1941. The rate was 15 cents and the deficiency was 3 cents.

On the obverse is a Singapore "Insufficiently Prepaid./ T ... cents sn" (Taxe) mark in which there is a manuscript "8 C" inserted indicating double the deficiency in gold centimes. The letter was censored in Singapore and received a "Passed for/ Transmission/ 20" mark in purple in a triangle and also has Dutch resealing tape and red censor marks. There is no evidence that postage due was collected.



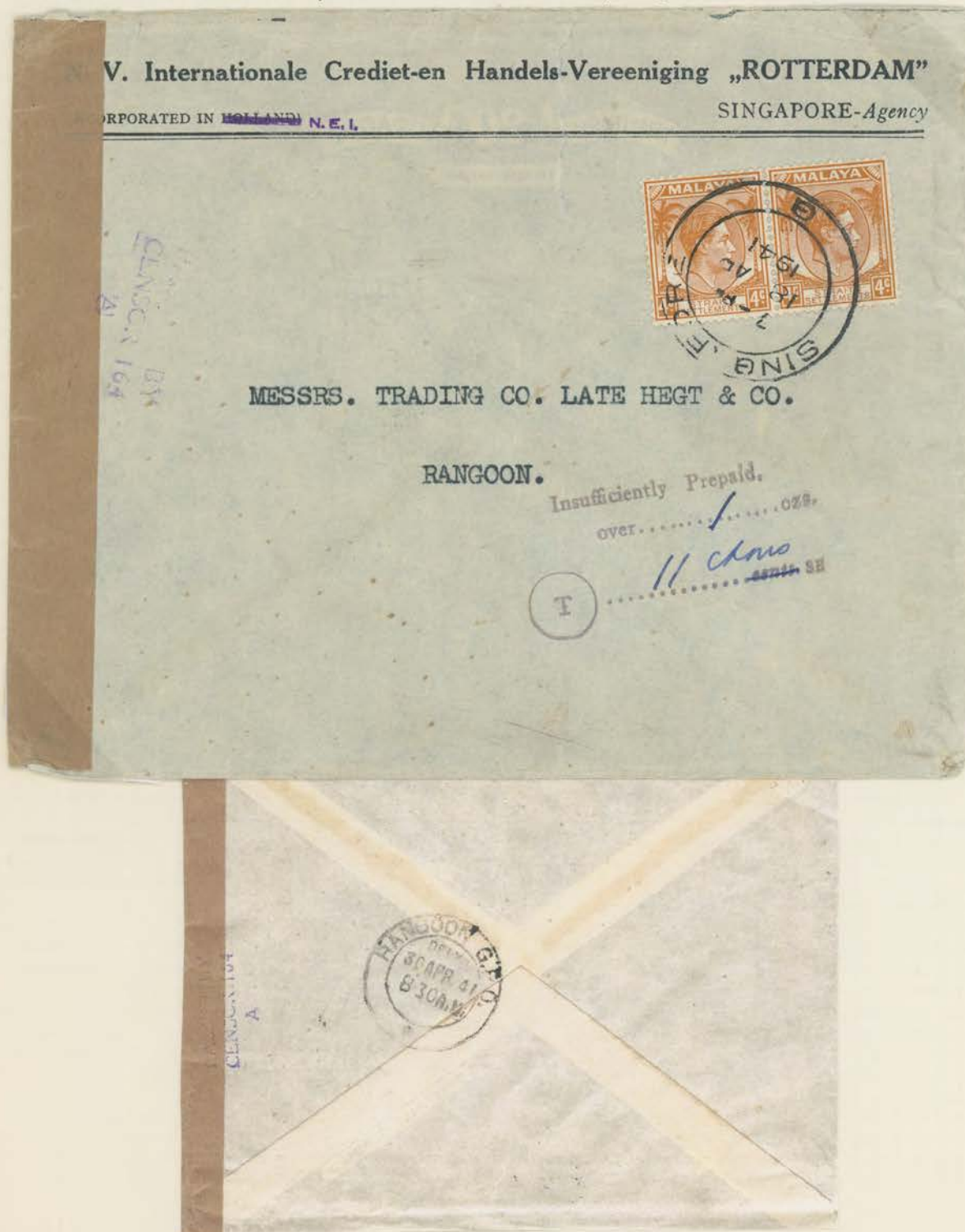
## MALAYA - STRAITS SETTLEMENTS

Singapore

April 1941

Underpaid letter from Singapore, Straits Settlements, Malaya to Rangoon, Burma postmarked 18 April 1941 on a horizontal pair of the 4 cents of 1938. The rate was 8 cents for the first oz and 4 cents for each subsequent oz so the deficiency was 4 cents.

There is also a previously unrecorded Singapore "Insufficiently Prepaid, / over ... 1 ... ozs / T ... 11 *ctms* cents SE" tax mark to denote double the deficiency in gold centimes. The letter carries a purple "Passed by/ Censor 164/ A" mark over resealing tape on both obverse and reverse. The Rangoon GPO arrival mark on the reverse is 30 April 1941 but no indication that postage due was charged there.





## MALAYA - STRAITS SETTLEMENTS

Malacca

November 1941

Underpaid letter from Malacca, Straits Settlements, Malaya to Missouri, USA postmarked 6 November 1941 on copies of the 4 and 8 cents of 1938. The rate was 15 cents and the deficiency was 3 cents. There is a Singapore "T" (Taxe) mark in a hexagon applied in transit with a manuscript "8" inserted to indicate double the deficiency in gold centimes. The letter also has a Malayan censor mark "Passed By/ Censor 281". There is no US arrival mark or indication that postage due was charged.



# MALAYA - JAPANESE OCCUPATION

Singapore to Kelantan

January 1943

Unpaid letter from Singapore to Kota Bharu, Kelantan, Malaya postmarked of 18 January 2603 (1943).  
The rate and the deficiency was 8 cents.

On the obverse is a Singapore "T/ centimes" (Taxe) mark in a hexagon in which a red manuscript "16c" is inserted to mark the postage due. The arrival mark on the reverse is 25 January 2603 (1943) as well as a Japanese censor mark.



## MALAYA - JAPANESE OCCUPATION

Penang to Selangor

January 1943

Unpaid letter from Penang to Kuala Lumpur, Selangor, Malaya postmarked 22 November 2603 (1943).  
The rate and the deficiency was 8 cents.

On the obverse is a <sup>PENANG.</sup> Singapore "T/centimes" (Taxe) mark in a box next to a manuscript "16c" to mark the postage due and there is a Japanese censor mark.. The arrival mark (Proud type JD2 and Kearney type 7) on the reverse of 26 November 2603 (1943). is on copies if the 1, 3 and 12 cents overprinted MPU stamps

